

SUBCHAPTER D—MISCELLANEOUS EXCISE TAXES

PART 40—EXCISE TAX PROCEDURAL REGULATIONS

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Section 40.6011(a)-1 also issued under 26 U.S.C. 6011(a).

Section 40.6011(a)-2 also issued under 26 U.S.C. 6011(a).

Sections 40.6071(a)-1 and 40.6071(a)-2 also issued under 26 U.S.C. 6071(a).

Section 40.6091-1 also issued under 26 U.S.C. 6091.

Section 40.6101-1 also issued under 26 U.S.C. 6101.

Section 40.6109(a)-1 also issued under 26 U.S.C. 6109(a).

Sections 40.6302(c)-1, 40.6302(c)-2, 40.6302(c)-3, and 40.6302(c)-4 also issued under 26 U.S.C. 6302(a).

Section 40.6302(c)-1T also issued under 26 U.S.C. 6302 (a) and (h).

SOURCE: T.D. 8442, 57 FR 48177, Oct. 22, 1992, unless otherwise noted.

§40.0-1 Introduction.

(a) *In general.* The regulations in this part 40 are designated "Excise Tax Procedural Regulations." The regulations set forth administrative provisions relating to the excise taxes imposed by chapters 31, 32, 33, 34, 36, 38, and 39 (except for the chapter 32 tax imposed by section 4181 (firearms tax) and the chapter 36 taxes imposed by sections

4461 (harbor maintenance tax), 4481 (heavy vehicle use tax), and 4495 (deep seabed mineral removal tax)). Chapter 31 relates to retail excise taxes; chapter 32 to manufacturers' excise taxes; chapter 33 to taxes imposed on communications services and air transportation; chapter 34 to taxes imposed on policies issued by foreign insurers; chapter 36 to taxes imposed on transportation by water; chapter 38 to environmental taxes; and chapter 39 to taxes imposed on registration-required obligations. See parts 43, 46, 48, 49, and 52 of this chapter for regulations relating to the imposition of tax.

(b) *References to forms.* Any reference to a form in this part is also a reference to any other form designated for the same use by the Commissioner after October 22, 1992.

(c) *Definition of semimonthly period.* The term "semimonthly period" means the first 15 days of a calendar month (the "first semimonthly period") or the portion of a calendar month following the 15th day of the month (the "second semimonthly period").

(d) *Examples.* See §40.9999-1 for examples illustrating the rules of this part 40.

(e) *Cross references.* For provisions relating to penalties for failure to file a return or pay tax, see section 6651. For provisions relating to penalties for failure to make deposit of taxes, see section 6656. For provisions relating to timely mailing treated as timely filing and paying, see section 7502. For provisions relating to time for performance of acts where the last day for performance falls on Saturday, Sunday, or a legal holiday, see section 7503.

(f) *Effective date.* Except as otherwise provided, this part is effective April 1, 1991, for returns that relate to calendar quarters beginning after December 31, 1990, and are filed after March 31, 1991, and for deposits that relate to calendar quarters beginning after March 31, 1991. In the case of taxes for which rules are provided in this part, the administrative provisions that apply to such taxes before the effective date of this part are contained in 26 CFR parts 43, 46, 48,